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**CHAPTER 11****PRODUCTS OF THE MILLING INDUSTRY; MALT;  
STARCHES; INULIN; WHEAT GLUTEN****Notes**

1. This Chapter does not cover:
  - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
  - (b) Prepared flours, groats, meals or starches of heading 19.01;
  - (c) Corn flakes or other products of heading 19.04;
  - (c) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
  - (e) Pharmaceutical products (Chapter 30); or
  - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
  - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
  - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

CEREAL  (1)	STARCH CONTENT  (2)	ASH CONTENT  (3)	RATE OF PASSAGE THROUGH A SIEVE WITH AN APERTURE OF	
			315 MICRO- METRES (MICRONS)  (4)	500 MICRO- METRES (MICRONS)  (5)
Wheat and rye...	45%	2.5%	80%	-
Barley....	45%	3%	80%	-
Oats....	45%	5%	80%	-
Maize (corn) and grain sorghum....	45%	2%	-	90%
Rice....	45%	1.6%	80%	-
Buckwheat....	45%	4%	80%	-

3. For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains of which:
- (a) In the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm.
  - (b) In the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
<b>1101.00</b>	<b>Wheat or meslin flour.</b>			
1101.00.10	Of durum wheat	30%	kg	046.11
1101.00.90	Other	40%	kg	046.19
<b>11.02</b>	<b>Cereal flours other than of wheat or meslin.</b>			
1102.10.00	Rye flour	5%	kg	047.191
1102.20.00	Maize (corn) flour	5%	kg	047.11
1102.90.00	Other:			
1102.90.10	Rice flour	40%	kg	047.192
1102.90.90	Other	5%	kg	###
<b>11.03</b>	<b>Cereal groats, meal and pellets.</b>			
1103.10.00	Groats and meal:			
1103.11.00	Of wheat	5%	kg	046.21
1103.13.00	Of maize (corn)	5%	kg	047.21
1103.19.00	Of other cereals	5%	kg	047.229
1103.20.00	Pellets	5%	kg	047.29
<b>11.04</b>	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>			
1104.10.00	Rolled or flaked grains:			
1104.12.00	Of oats	5%	kg	048.132
1104.19.00	Of other cereals	5%	kg	048.139
1104.20.00	Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22.00	Of oats	5%	kg	048.142
1104.23.00	Of maize (corn)	5%	kg	048.143
1104.29.00	Of other cereals	5%	kg	048.149
1104.30.00	Germ of cereals, whole, rolled, flaked or ground	5%	kg	048.15
<b>11.05</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>			
1105.10.00	Flour, meal and powder	5%	kg	056.41
1105.20.00	Flakes, granules and pellets	5%	kg	056.42

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
<b>11.06</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>			
1106.10.00	Of the dried leguminous vegetables of heading 07.13	5%	kg	056.46
1106.20.00	Of sago or of roots or tubers of heading 07.14:			
1106.20.10	Of manioc (cassava)	40%	kg	056.471
1106.20.20	Arrowroot flour	40%	kg	056.472
1106.20.90	Other	5%	kg	056.479
1106.30.00	Of the products of Chapter 8:			
1106.30.10	Banana flour	40%	kg	056.481
1106.30.20	Plantain flour	40%	kg	056.482
1106.30.90	Other	5%	kg	056.489
<b>11.07</b>	<b>Malt, whether or not roasted.</b>			
1107.10.00	Not roasted:			
1107.10.10	Malt flour	Free	kg	048.21
1107.10.90	Other	Free	kg	048.22
1107.20.00	Roasted:			
1107.20.10	Malt flour	Free	kg	048.23
1107.20.90	Other	Free	kg	048.29
<b>11.08</b>	<b>Starches; inulin.</b>			
1108.10.00	Starches:			
1108.11.00	Wheat starch	5%	kg	592.11
1108.12.00	Maize (corn) starch	5%	kg	592.12
1108.13.00	Potato starch	5%	kg	592.13
1108.14.00	Manioc (cassava) starch	5%	kg	592.14
1108.19.00	Other starches:			
1108.19.10	Arrowroot starch	40%	kg	592.151
1108.19.90	Other	5%	kg	592.159
1108.20.00	Inulin	5%	kg	592.16
<b>1109.00.00</b>	<b>Wheat gluten, whether or not dried.</b>	5%	kg	592.17